

Expulsion of Pupils Transcript Cost for Appeals

1. Summary of Chapter 1253/75

Chapter 1253, Statutes of 1975, provides that school districts must not charge the parents or guardians of pupils for the cost of the transcript of the initial hearing when the parents or guardians have limited income and to return the cost of the transcript to the parents or guardians when the county board reverses the local board's decision to expel the pupil pursuant to Education Code 48921, as renumbered by Chapter 498, Statutes of 1983.

2. Eligible Claimants

Any "school district" as defined in Government Code Section 17519, except for community colleges, that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Entitlement Claim

This mandate has been included in the State Mandates Apportionment System (SMAS). The SMAS is a process where a claimant receives an annual apportionment, reflective of their costs, without further filing of reimbursement claims. A claimant is included in the process after they have established a SMAS base year entitlement for the mandate. A base year entitlement is determined by the State Controller's Office by averaging the claimant's actual costs for three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. When the claimant has filed three consecutive fiscal years of costs no further claims need to be filed. For programs included in the SMAS after 1/1/88, the annual payments are adjusted by changes in the implicit price deflator and changes in the local population.

A claimant who has not established a base year entitlement, may file claims as described in the following section, to complete three consecutive fiscal years of actual costs. Where a claimant may have incurred three consecutive fiscal years of costs, and has not previously claimed those costs, the claimant may file an Entitlement Claim, FAM-43, for each of those fiscal years beginning with 1984/85 or any subsequent three consecutive fiscal years. An Entitlement Claim is for the sole purpose of establishing a base year entitlement, and not to be used for claiming of reimbursement.

Entitlement claims should be filed with the State Controller's Office by January 15. After the claims are approved and a base year entitlement is determined, the claimant will receive an apportionment for the current fiscal year.

B. Reimbursement and Estimated Claims

If an eligible claimant does not have three consecutive years of costs for Chapter 1253/75 to qualify for inclusion in SMAS, the claimant may file a reimbursement and/or estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

C. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the cost of providing a written transcript of the initial expulsion hearing if:

- A. An appellant certifies that he or she cannot reasonably afford the cost of the transcript because of limited income or exceptional necessary expenses or;
- B. If the county board of education reverses the decision of the local board pursuant to Education Code Section 48921(2).

Supporting documentation for the claim shall include a copy of the appellant's certification of inability to pay costs, or a copy of the county board's order to the local board, and a copy of the invoice covering the cost of the transcript.

If the district charges a reasonable set fee for a transcript, the State Controller's Office would allow the fee amount used as a reimbursement rate. Include a copy of the district's fee schedule as claim documentation.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not

limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms EOP-1 and EOP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

D. Form EOP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form EOP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Unit Cost Method

If the district has a fee schedule for charging parents the cost of the transcript, the amount may be used for the purpose of claiming costs. Attach a copy of the fee schedule as supporting documentation.

(2) Actual Cost Method

Actual costs must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates, and related fringe benefits.

Source documents may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

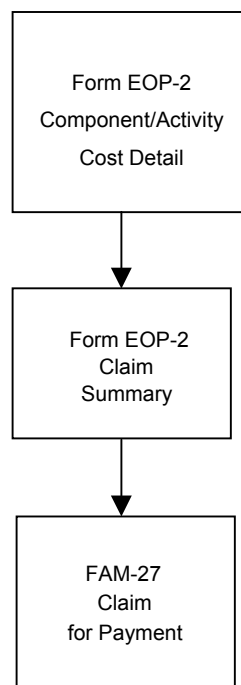
For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

E. Form EOP-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of appellants. School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

F. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized officer of the district. All applicable information from form EOP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

| CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS | | | For State Controller Use Only | | Program 091 |
|--|--|--|--------------------------------|--|---------------------------|
| (01) Claimant Identification Number | | | (19) Program Number 00091 | | 091 |
| (02) Claimant Name | | | (20) Date Filed ____/____/____ | | |
| County of Location | | | (21) LRS Input ____/____/____ | | |
| Street Address or P.O. Box Suite | | | (22) EOP-1, (03) | | |
| City State Zip Code | | | (23) EOP-1, (04)(1) | | |
| | | | (24) EOP-1, (04)(2) | | 091 |
| | | | (25) EOP-1, (06)(c) | | |
| | | | (26) EOP-1, (07) | | |
| | | | (27) EOP-1, (08) | | |
| | | | (28) EOP-1, (10) | | |
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| Program 091 | EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS Certification Claim Form Instructions | FORM FAM-27 |
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form EOP-1 and enter the amount from line (12).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form EOP-1, line (12). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed \$1,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., EOP-1, (04)(1), means the information is located on form EOP-1, block (04), line (1). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816**

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| Program 091 | MANDATED COSTS EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM SUMMARY | FORM EOP-1 |
| (01) Claimant | (02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 20__/20__ |
| Claim Statistics | | |
| (03) Number of appellants | | |
| Unit Cost Method | | |
| (04) 1. Fee charged for a transcript | | |
| 2. Total Cost | [Line (03) x line (04)(1)] | |
| | | |
| Actual Cost Method | | |
| Direct Costs | Object Accounts | |
| (05) Reimbursable Components | (a) | (b) |
| | Salaries and Benefits | Materials and Supplies |
| 1. Transcript of Initial Expulsion Hearing | | |
| (06) Total Direct Costs | | |
| | | |
| Indirect Costs | | |
| (07) Indirect Cost Rate | [From J-380 or J-580] | % |
| (08) Total Indirect Costs | [Line (06)(a) x line (07)] | |
| (09) Total Cost per Actual Cost Method | [Line (06)(c) + line (08)] | |
| | | |
| Cost Reduction | | |
| (10) Less: Offsetting Savings, if applicable | | |
| (11) Less: Other Reimbursements, if applicable | | |
| (12) Total Amount Claimed | [Line (04)(2) or Line (09) – {line (10) + line (11)}] | |

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| Program 091 | EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS Certification Claim Form Instructions | FORM EOP-1 |
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form EOP-1 must be filed for a reimbursement claim. Do not complete form EOP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form EOP-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the number of appellants for whom the cost of an initial transcript was waived because of limited income and those who received a refund because the county board reversed the local board's decision to expel.
- (04) Unit Cost Method. Enter the fee charged for a transcript. Multiply the number of appellants on line (03) by the cost per transcript, line (04)(1).
- (05) Reimbursable Components. Enter the totals from form EOP-2, line (05), columns (d) and (e) to form EOP-1, line (05), columns (a) and (b) in the appropriate row. Total each row.
- (06) Total Direct Costs. Total columns (a), (b), and (c).
- (07) Indirect Cost Rate. Enter the school district's indirect cost rate as determined by the State Department of Education forms J-380 or J-580.
- (08) Indirect Costs. Multiply Total Salaries and Benefits, line (06)(a) by the Indirect Cost Rate, line (07).
- (09) Total Costs per Actual Method. Enter the sum of line (06)(c) and line (08).
- (10) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (11) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (12) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (10), and Other Reimbursements, line (11), from Total Cost, line (2), or Total Direct and Indirect Costs, line (09) as appropriate. Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

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| Program 091 | MANDATED COSTS EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS COMPONENT/ACTIVITY COST DETAIL | | | FORM EOP-2 | |
| (01) Claimant | | | (02) Fiscal Year | | |
| (03) Reimbursable Component: Transcript of the Initial Expulsion Hearing. | | | | | |
| (04) Description of Expenses: Complete columns (a) through (e). | | | | Object Accounts | |
| (a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | |
| | | | | | |
| (05) Total <input type="text"/> Subtotal <input type="text"/> Page: ____ of ____ | | | | | |

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| Program 091 | EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM SUMMARY Instructions | FORM EOP-2 |
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred..
- (03) Reimbursable Components. Transcript of Initial Expulsion Hearing. Costs incurred for this cost component are to be detailed on form EOP-2.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for this component activity, enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

| Object/ Sub object Accounts | Columns | | | | | Submit these supporting documents with the claim |
|---------------------------------------|------------------------------------|-----------------|------------------|--|--|---|
| | (a) | (b) | (c) | (d) | (e) | |
| Salaries | Employee Name | Hourly Rate | Hours Worked | Salaries = Hourly Rate x Hours Worked | | |
| Benefits | Title Activities | Benefit Rate | | Benefits = Benefit Rate x Salaries | | |
| Materials and Supplies | Description of Supplies Used | Unit Cost | Quantity Used | | Cost = Unit Cost x Quantity Used | |

- (05) Total line (04), columns (d) and (e) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d) and (e) to form EOP-1, block (05), columns (a) and (b).